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EXTRAORDINARY PART II—Section 3—Sub-section (ii) PUBLISHED BY AUTHORITY

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MINISTRY OF FINANCE (Department of Revenue)

ORDER

INCOME-TAX

New Delhi, the 8th August 1962

S.O. 2564.—In exercise of the powers conferred by section 298 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following Order, namely:—

1. **Short title.**—This Order may be called the Income-tax (Removal of Difficulties) Order, 1962.

2. **Registration and refund proceedings to be regarded as part of assessment proceedings.**—For the purposes of clauses (a) and (b) of sub-section (2) of section 297 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the repealing Act), proceedings relating to registration of a firm or a claim for refund of tax shall be regarded as a part of the proceedings for the assessment of the person concerned for the relevant assessment year.

3. **Completion of assessments in cases covered by section 297(2)(b) of the repealing Act.**—In cases covered by clause (b) of sub-section (2) of section 297 of the repealing Act, the assessments shall be made, *inter alia*, in accordance with the procedure specified in the following sections of the repealing Act, in so far as they may be relevant for this purpose:—

Sections 131 to 136, 140 to 145, 153 [except sub-section (2) and clause (iii) of sub-section (3)], 156 to 158, 185, 187 to 189, 282 to 284 and 288.

4. **Appeal, reference or revision proceedings in respect of orders passed under the repealed Act.**—(1) Proceedings by way of the first or subsequent appeals, reference or revision in respect of any order made under the Indian Income-tax Act, 1922 (11 of 1922) (hereinafter referred to as the repealed Act) shall be instituted and disposed of as if the repealing Act had not been passed.

(2) Any such proceeding instituted under the repealing Act after the 31st day of March, 1962 and before the date of this Order shall be deemed to have been instituted under the repealed Act and shall be disposed of as if the repealing Act had not been passed:

Provided that if any such proceeding has been disposed of before the date of this Order under any provision of the repealing Act, it shall be deemed to have been disposed of under the corresponding provision of the repealed Act and any appeal, reference or revision in respect of the proceeding so disposed of shall be instituted and disposed of as if the repealing Act had not been passed.

[No. 45-IT(F, No. 1(17)-62/TPL).]

V. V. CHARI, Addl. Secy.

(1889)

